

**UNIFIED SCHOOL DISTRICT NO. 464**  
Tonganoxie, Kansas

REGULATORY BASIS FINANCIAL STATEMENTS  
For the year ended June 30, 2018

And

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

...*KL*...

***Karlin & Long, LLC***  
*Certified Public Accountants*

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**TABLE OF CONTENTS**

	<u><b>Page</b></u>
<b>Independent Auditor's Report on Financial Statements</b>	1-3
Statement 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash	4
Notes to Financial Statements	5-15
Schedule 1	
Summary of Expenditures - Actual and Budget	16
Schedule 2	
Schedule of Receipts and Expenditures - Actual and Budget	
General Fund	17
Supplemental General Fund	18
Career and Postsecondary Education Fund	19
Special Education Fund	20
Driver Training Fund	21
Food Service Fund	22
Capital Outlay Fund	23
Gifts and Grants Fund	24
Professional Development Fund	25
KPERs Contribution Fund	26
Parent Education Fund	27
At-Risk - K-12 Fund	28
Virtual Education Fund	29
Bond And Interest Fund	30
Recreation Commission Fund	31
Recreation Commission Employee Benefint Fund	32
Schedule 3	
Schedule of Receipts and Expenditures - Any Nonbudgeted Funds	33-34
Schedule 4	
Summary of Receipts and Disbursements - Agency Funds	35
Schedule 5	
Schedule of Receipts, Expenditures and	
Unencumbered Cash - District Activity Funds	36

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**Karlin & Long, LLC**  
*Certified Public Accountants*

Board of Education  
Unified School District No. 464  
Tonganoxie, Kansas

**INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District No. 464, Tonganoxie, Kansas as of and for the year ended June 30, 2018, and the related notes to the financial statement.

***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

***Auditors' Responsibility***

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statement, the financial statement is prepared by the Unified School District No. 464, Tonganoxie, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 464, Tonganoxie, Kansas as of June 30, 2018 or changes in financial position and cash flows thereof for the year then ended.

***Unmodified Opinion on Regulatory Basis of Accounting***

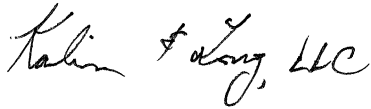
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 464, Tonganoxie, Kansas as of June 30, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

***Other Matters***

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of receipts and expenditures – nonbudgeted funds, schedule of regulatory basis receipts and expenditures – agency funds and schedule of receipts, expenditures and unencumbered cash – district activity funds (Schedules 1, 2, 3, 4 and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial

statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

A handwritten signature in black ink that reads "Karlin & Long, LLC". The signature is written in a cursive, flowing style.

Karlin & Long, LLC  
Certified Public Accountants

Lenexa, KS  
September 20, 2018



TONGANOXIE UNIFIED SCHOOL DISTRICT NO. 464  
Tonganoxie, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – Summary of Significant Accounting Policies**

**Financial Reporting Entity**

USD No.464 is a municipal corporation governed by an elected seven member board. This financial statement presents USD No. 464 (the municipality) and its related municipal entities. There are currently no organizations which meet the foregoing criteria for being combined in the District's report.

**Fund Descriptions**

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the District for the year 2018:

**Governmental Funds**

**General Fund**– The chief operating fund. Used to account for the resources except those required to be accounted for in another fund.

**Special Purpose Funds** – Used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long term debt) that are intended for specified purposes.

**Bond and Interest Funds** – Used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

**Capital Project Funds** – Used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment

TONGANOXIE UNIFIED SCHOOL DISTRICT NO. 464  
Tonganoxie, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – Summary of Significant Accounting Policies (continued)**

**Fiduciary Funds**

**Agency Funds** – Funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, activity accounts, etc.).

**Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America**

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

**Reimbursed Expenses**

Expenditures in the amount of \$ 186,822 as classified as reimbursed expenses in the General Fund. Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement. Such expenditures are exempt from the budget laws under K.S.A. 79-2934



TONGANOXIE UNIFIED SCHOOL DISTRICT NO. 464  
Tonganoxie, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – Summary of Significant Accounting Policies (Continued)**

**Budgetary Information**

Kansas Statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1<sup>st</sup>.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5<sup>th</sup>.
3. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25<sup>th</sup>.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year 2018.

The statutes permit transferring budgeted amounts between accounts within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the district for future payments and are supported by a document evidencing the commitment, such

TONGANOXIE UNIFIED SCHOOL DISTRICT NO. 464  
Tonganoxie, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – Summary of Significant Accounting Policies (Continued)**

**Budgetary Information (continued)**

as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end

A legal operating budget is not required for capital projects funds and trust funds and the following special purpose funds:

Textbook Student Material Fund	Carl Perkins Grant
Contingency Reserve Fund	Title IIA Fund
Title I Fund	District Activity Funds

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**Inventories and Prepaid Expenses**

Inventories and prepaid expenses which benefit future periods are recorded as expenditures.

**Use of Estimates**

The process of preparing financial statements requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimates.

TONGANOXIE UNIFIED SCHOOL DISTRICT NO. 464  
Tonganoxie, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 – Deposits and Investments**

**Deposits**

K.S.A. 9-1401 establishes the depositories which may be used by the government. The statute requires banks eligible to hold the government's funds have a main or branch bank in the county in which the government is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the government's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The government has no investment policy that would further limit its investment choices. The District's investments are categorized to give an indication of the level or risk assumed by the entity at year end. Category 1 includes investments that are insured or registered, or for which the securities are held by the District or its agent in the District's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the dealer bank's trust department or agent in the District's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the dealer bank. Of the three risk categories, the investments classified in risk Category 1 have the least risk to the municipality

**Concentration of Credit Risk**

State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

TONGANOXIE UNIFIED SCHOOL DISTRICT NO. 464  
Tonganoxie, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 – Deposits and Investments (Continued)**

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2018.

At June 30, 2018, the government's carrying amount of deposits was \$ 8,721,545 and the bank balance was 8,637,538. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$ 250,000 was covered by federal depository insurance and the balance was collateralized with securities held by the pledging financial institutions' agents in the district's name.

**Custodial Credit Risk – Investments**

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the district will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

**NOTE 3 – Defined Benefit Pension Plan**

**Plan Description** – USD 464, participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas; Topeka, KS 66603) or by calling 1-888-275-5737.

**Contributions** – K.S.A 74-4919 and K.S.A. 74-49,210 establish the KPERS member employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member.

TONGANOXIE UNIFIED SCHOOL DISTRICT NO. 464  
Tonganoxie, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 4 – Defined Benefit Pension Plan (continued)**

KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015 Kansas law established the KPERS member-employee contributions rate of 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017 the actuarially determined employer contribution rate was 12.01% for the fiscal year June 30, 2018, Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund expanded lottery act revenue funds for employer contributions to KPERS deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 for nullified per HB2052 during the year 2017

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30<sup>th</sup> was \$304,596,361. Per the 2017 Senate Substitute for the House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at level dollar amount commencing in fiscal year 2018. The level dollar was computed to be \$6.4 million dollars per year.

The State of Kansas is required to contribute the statutory required employers share except for the retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$1,280,895 for the year ended June 30, 2018

TONGANOXIE UNIFIED SCHOOL DISTRICT NO. 464  
Tonganoxie, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 4 – Defined Benefit Pension Plan (continued)**

**Net Pension Liability** At June 30, 2018 the District's proportionate share of collective net pension liability reported by KPERS was \$15,739,183. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2017. Since KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

**NOTE 4 – Risk Management**

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the district carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

**NOTE 5 – Stewardship, Compliance and Accountability**

We noted no violations of Kansas Statutes for the period under examination.

**NOTE 6 – Compensated Absences**

The District's policy regarding sick pay is to grant certified and full – time classified personnel sick leave at the rate of one day per month up to maximum accumulation of the 10 days per contract year. The maximum number of sick days accumulated overall cannot exceed 120. Certified staff who use five or fewer days of their annual 10 sick days accumulation have the option of carrying one – half of their unused days over the next year, and being paid for the other half. The reimbursement is computed at .3% at the base salary per day, and is paid prior to June 30.

TONGANOXIE UNIFIED SCHOOL DISTRICT NO. 464  
Tonganoxie, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 6 – Compensated Absences (Continued)**

After ten years of service to the District, classified employees who are age 55 or older, and teachers who are eligible for full KEPERS retirement, are eligible to receive the current substitute rate per day for any unused accumulated sick leave at retirement. Vacation leave is earned only by the District's full – time employees. Any unused vacation time at June 30 may be accumulated only with the superintendent's permission.

**NOTE 7 – Contingency**

The District receives federal and state grants for specific purposes that are subject to review and audit by federal and state agencies. Such audits could result in a request for reimbursement by federal and state agencies for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the District's management, such disallowances, if any, will not be significant to the District's financial statements

**NOTE 8 – Interfund Transactions**

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Fund	Professional Development	K.S.A. 72-6428	\$ 75,000
General Fund	Parent Education Fund	K.S.A. 72-6428	20,000
General Fund	Special Education Fund	K.S.A. 72-6428	3,242,478
General Fund	Contingency Fund	K.S.A. 72-6428	200,000
General Fund	Career and Postsecondary Ed Fund	K.S.A. 72-6428	299,506
General Fund	At-Risk Fund (K-12)	K.S.A. 72-6428	800,000
General Fund	Textbook Fund	K.S.A. 72-6428	300,000

TONGANOXIE UNIFIED SCHOOL DISTRICT NO. 464  
Tonganoxie, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 9 – Indebtedness**

The District is subject to the statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible taxable property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2018, the statutory limit for the district was \$ 16,136,062 thus creating excess indebtedness of \$ 27,598,938 The outstanding bond principal represents 40% of the District valuation.

**NOTE 10 – In-Substance Receipt in Transit**

The district received \$ 775,560 subsequent to June 30, 2018 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2018.

**NOTE 11 – Subsequent Events**

Subsequent events for management's review have been evaluated through September 20, 2018. The date in the prior sentence is the date the financial statements were available to be issued.



USD #464 TONGANOXIE, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 12-Long Term Debt

Changes in long-term liabilities for the District for the year ended June 30, 2018 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
<b>General Obligation Bonds</b>										
2007-A Issue	3.90% - 4.10%	5/1/07	\$ 9,905,000	9/1/28	\$ 45,000	\$	\$ 45,000	\$ (45,000)	\$ 0	\$ 878
2008-A Issue	5.00%	6/30/08	530,000	9/1/31	530,000			0	530,000	26,500
2013-A Issue	2.00% - 4.00%	3/27/13	17,535,000	9/1/38	15,860,000		865,000	(865,000)	14,995,000	546,082
2014-A Issue	2.00% - 3.00%	2/15/14	4,015,000	9/1/22	3,935,000		25,000	(25,000)	3,910,000	117,300
2014-B Issue	3.00%	10/22/14	15,940,000	9/1/30	15,015,000		955,000	(955,000)	14,060,000	566,825
2017-A Issue	3.00%	6/6/17	9,240,000	9/1/28	9,240,000			0	9,240,000	204,050
<b>Capital leases payable</b>										
Facility Conservation Program	3.06%	5/13/12	2,005,104	7/15/23	1,368,102		345,943	(345,943)	1,022,159	20,932
Bus Lease	1.50%	7/15/14	195,996	7/15/19	80,082		39,739	(39,739)	40,343	4,750
Truck Purchase	1.50%	11/6/14	49,693	11/6/17	16,970		16,970	(16,970)	0	502
Van purchase	1.50%	1/7/15	101,728	1/7/18	34,163		34,163	(34,163)	0	1,028
Technology upgrades	1.27%	4/21/15	173,666	4/21/19	87,136		43,294	(43,294)	43,842	1,670
Bus Lease	1.25%	5/27/15	165,466	5/27/20	99,499		32,749	(32,749)	66,750	1,669
Technology purchase	1.25%	6/16/16	315,294	6/16/21	236,460		77,835	(77,835)	158,625	2,931
Bus Purchase	1.25%	6/27/16	37,500	6/27/21	28,113		9,253	(9,253)	18,860	349
<b>Total Long Term Debt</b>					<u>\$ 46,575,525</u>	<u>\$ 0</u>	<u>\$ 2,489,946</u>	<u>\$ (2,489,946)</u>	<u>\$ 44,085,579</u>	<u>\$ 1,495,466</u>
<b>Principal</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024-2028</b>	<b>2029-2033</b>	<b>2034-2038</b>	<b>2039</b>	<b>Total</b>
General Obligation Bonds	\$ 1,990,000	\$ 2,135,000	\$ 2,070,000	\$ 2,145,000	\$ 2,160,000	\$ 11,955,000	11,555,000	7,135,000	1,590,000	\$ 42,735,000
Special Assessment Bonds										0
Certificates of Participation										0
Capital Leases	386,619	309,449	192,358	198,289	263,864					1,350,579
Revenue Bonds										0
No-Fund Warrants										0
Temporary Notes										0
<b>Total Principal</b>	<u>2,376,619</u>	<u>2,444,449</u>	<u>2,262,358</u>	<u>2,343,289</u>	<u>2,423,864</u>	<u>11,955,000</u>	<u>11,555,000</u>	<u>7,135,000</u>	<u>1,590,000</u>	<u>44,085,579</u>
<b>Interest</b>										
General Obligation Bonds	-	275,850	272,100	269,325	268,425	-	-	-	-	1,085,700
Special Assessment Bonds										0
Certificates of Participation										0
Capital Leases	34,133	25,850	18,568	12,637	7,432					98,620
Revenue Bonds										0
No-Fund Warrants										0
Temporary Notes										0
<b>Total Interest</b>	<u>34,133</u>	<u>301,700</u>	<u>290,668</u>	<u>281,962</u>	<u>275,857</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,184,320</u>
<b>Total Principal and Interest</b>	<u>\$ 2,410,752</u>	<u>\$ 2,746,149</u>	<u>\$ 2,553,026</u>	<u>\$ 2,625,251</u>	<u>\$ 2,699,721</u>	<u>\$ 11,955,000</u>	<u>\$ 11,555,000</u>	<u>\$ 7,135,000</u>	<u>\$ 1,590,000</u>	<u>\$ 45,269,899</u>

**Unified School District No. 464, Tonganoxie Kansas**

**Regulatory-Required**

**Supplementary Information**

**For the year ended June 30, 2018**

**USD #464 TONGANOXIE, KANSAS**  
**Summary of Expenditures - Actual and Budget**

**Schedule 1**

**Regulatory Basis**

**For the Year Ended June 30, 2018**

Funds	Certified Budget	Adjustments to		Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
		Comply with Legal Max	for Qualifying Budget Credits			
<b>Governmental Type Funds</b>						
General Funds						
General	\$ 11,530,068	\$ (174,661)	\$ 186,822	\$ 11,542,229	\$ 11,542,229	\$ 0
Supplemental General	3,789,000	(34,019)	0	3,754,981	3,754,981	0
<b>Special Purpose Funds</b>						
Career and Postsecondary Education	311,294	0	0	311,294	311,294	0
Special Education	2,836,457	0	0	2,836,457	2,824,741	(11,716)
Driver Training	23,000	0	0	23,000	16,222	(6,778)
Food Service	1,087,316	0	0	1,087,316	980,669	(106,647)
Capital Outlay	1,945,761	0	0	1,945,761	1,467,123	(478,638)
Gifts and grants	20,000	0	0	20,000	83,853	63,853
Recreation Commission Fund	544,500	0	0	544,500	544,500	0
Recreation Commission Benefits Fund	119,700	0	0	119,700	119,700	0
Professional Development	75,000	0	0	75,000	34,465	(40,535)
KPERS Special Contribution	1,336,281	0	0	1,336,281	1,280,895	(55,386)
Parent Education	21,750	0	0	21,750	21,750	0
At-Risk Fund (K-12)	945,000	0	0	945,000	945,000	0
Virtual Education	0	0	0	0	0	0
<b>Bond and Interest Funds</b>						
Bond and Interest	3,351,635	0	0	3,351,635	3,351,635	0

USD #464 TONGANOXIE, KANSAS  
GENERAL FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	11,355,407	11,530,069	(174,662)
Charges for services			0
Interest income			0
Miscellaneous revenues	186,822		186,822
Operating transfers			0
	<u>11,542,229</u>	<u>11,530,069</u>	<u>12,160</u>
<b>EXPENDITURES</b>			
Instruction	5,548,467	5,913,975	(365,508)
Student support services	387,377	364,423	22,954
Instruction support staff			0
General administration	88,385	114,125	(25,740)
School administration			0
Operations and maintenance		100,000	(100,000)
Student transportation services	504,842	591,879	(87,037)
Central support services			0
Other support services	62,643	79,216	(16,573)
Food service operations			0
Student activities	13,531		13,531
Facility acquisition and construction services			0
Debt service			0
Operating transfers	4,936,984	4,366,450	570,534
Adjustment to comply with legal max		(174,661)	174,661
Adjustment for qualifying budget credits		186,822	(186,822)
	<u>11,542,229</u>	<u>\$ 11,542,229</u>	<u>\$ 0</u>
<b>Total Expenditures</b>			
	<u>11,542,229</u>	<u>\$ 11,542,229</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	0		
	<u>0</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 0</u>		

USD #464 TONGANOXIE, KANSAS  
SUPPLEMENTAL GENERAL FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 1,540,996	\$ 1,651,287	\$ (110,291)
Delinquent tax	28,414	9,547	18,867
Motor vehicle tax	232,181	201,890	30,291
RV tax	4,226	3,567	659
Commercial vehicle tax		7,788	(7,788)
Federal grants			0
State aid/grants	2,008,480	2,008,480	0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
 Total Cash Receipts	 <u>3,814,297</u>	 <u>3,882,559</u>	 <u>(68,262)</u>
<b>EXPENDITURES</b>			
Instruction	260,843	240,153	20,690
Student support services	11,706	16,675	(4,969)
Instruction support staff	262,201	277,559	(15,358)
General administration	300,695	394,132	(93,437)
School administration	929,858	895,714	34,144
Operations and maintenance	1,672,503	1,645,797	26,706
Student transportation services			0
Central support services	247,077	238,970	8,107
Other support services	70,098	80,000	(9,902)
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max		(34,019)	34,019
Adjustment for qualifying budget credits			0
 Total Expenditures	 <u>3,754,981</u>	 <u>\$ 3,754,981</u>	 <u>\$ 0</u>
 Receipts Over (Under) Expenditures	 59,316		
Unencumbered Cash, Beginning	40,203		
Prior Year Cancelled Encumbrances			
 Unencumbered Cash, Ending	 <u>\$ 99,519</u>		

USD #464 TONGANOXIE, KS  
 CAREER AND POSTSECONDARY EDUCATION FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2018

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants	23,898	13,529	10,369
Charges for services			0
Interest income			0
Miscellaneous revenues	200		200
Operating transfers	299,506	300,000	(494)
	<u>323,604</u>	<u>313,529</u>	<u>10,075</u>
Total Cash Receipts			
	<u>323,604</u>	<u>313,529</u>	<u>10,075</u>
<b>EXPENDITURES</b>			
Instruction	311,294	311,294	0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>311,294</u>	<u>\$ 311,294</u>	<u>\$ 0</u>
Total Expenditures			
	<u>311,294</u>	<u>\$ 311,294</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	12,310		
Unencumbered Cash, Beginning	206,469		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>218,779</u>		

USD #464 TONGANOXIE, KS  
SPECIAL EDUCATION FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants	9,057		9,057
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>3,242,478</u>	<u>2,826,650</u>	<u>415,828</u>
Total Cash Receipts	<u>3,251,535</u>	<u>2,826,650</u>	<u>424,885</u>
<b>EXPENDITURES</b>			
Instruction	2,454,376	2,365,523	88,853
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services	370,365	470,934	(100,569)
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>2,824,741</u>	<u>\$ 2,836,457</u>	<u>\$ (11,716)</u>
Receipts Over (Under) Expenditures	426,794		
Unencumbered Cash, Beginning	177,220		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 604,014</u>		

USD #464 TONGANOXIE, KS  
 DRIVER TRAINING FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants	6,272	7,000	(728)
Charges for services			0
Interest income			0
Miscellaneous revenues	22,875		22,875
Operating transfers			0
	<u>29,147</u>	<u>7,000</u>	<u>22,147</u>
<b>EXPENDITURES</b>			
Instruction	15,465	23,000	(7,535)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	757		757
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>16,222</u>	<u>\$ 23,000</u>	<u>\$ (6,778)</u>
<b>Total Expenditures</b>			
	<u>16,222</u>	<u>\$ 23,000</u>	<u>\$ (6,778)</u>
 Receipts Over (Under) Expenditures	 12,925		
Unencumbered Cash, Beginning	18,517		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 \$ <u>31,442</u>		



USD #464 TONGANOXIE, KS  
 FOOD SERVICE FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants	390,038	390,764	(726)
State aid/grants	9,791	8,219	1,572
Charges for services	545,751	387,535	158,216
Interest income			0
Miscellaneous revenues	5,295		5,295
Operating transfers			0
	<u>950,875</u>	<u>786,518</u>	<u>164,357</u>
<b>EXPENDITURES</b>			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	102,857	89,000	13,857
Student transportation services			0
Central support services			0
Other support services			0
Food service operations	877,812	998,316	(120,504)
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>980,669</u>	<u>\$ 1,087,316</u>	<u>\$ (106,647)</u>
<b>Total Expenditures</b>			
	<u>980,669</u>	<u>\$ 1,087,316</u>	<u>\$ (106,647)</u>
Receipts Over (Under) Expenditures	(29,794)		
Unencumbered Cash, Beginning	374,047		
Prior Year Cancelled Encumbrances			
	<u>344,253</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 344,253</u>		

USD #464 TONGANOXIE, KS  
 CAPITAL OUTLAY FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2018

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 836,328	\$ 838,789	\$ (2,461)
Delinquent tax	10,771	5,952	4,819
Motor vehicle tax	71,299	66,316	4,983
RV tax	1,245	1,172	73
Commercial Vehicle tax		2,558	(2,558)
Federal grants			0
State aid/grants	405,698	397,862	7,836
Charges for services			0
Interest income	98,375		98,375
Miscellaneous revenues	23,457		23,457
Operating transfers			0
<b>Total Cash Receipts</b>	<u>1,447,173</u>	<u>1,312,649</u>	<u>134,524</u>
<b>EXPENDITURES</b>			
Instruction	11,162	202,000	(190,838)
Student support services			0
Instruction support staff	287,967	289,038	(1,071)
General administration		15,000	(15,000)
School administration			0
Operations and maintenance	233,525	787,125	(553,600)
Student transportation services	317,836	215,150	102,686
Central support services	167,014		167,014
Other support services	30,528	23,261	7,267
Food service operations			0
Student activities			0
Facility acquisition and construction services	419,091	414,187	4,904
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
<b>Total Expenditures</b>	<u>1,467,123</u>	<u>\$ 1,945,761</u>	<u>\$ (478,638)</u>
Receipts Over (Under) Expenditures	(19,950)		
Unencumbered Cash, Beginning	1,610,129		
Prior Year Cancelled Encumbrances			
<b>Unencumbered Cash, Ending</b>	<u>\$ 1,590,179</u>		

USD #464 TONGANOXIE, KS  
 GIFTS & GRANTS FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- (Under) <u>(Unfavorable)</u>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues	57,551	40,000	17,551
Operating transfers			0
	<u>57,551</u>	<u>40,000</u>	<u>17,551</u>
Total Cash Receipts			
	<u>57,551</u>	<u>40,000</u>	<u>17,551</u>
<b>EXPENDITURES</b>			
Instruction	80,384	20,000	60,384
Student transportation services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services	3,469		3,469
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>83,853</u>	<u>20,000</u>	<u>63,853</u>
Total Expenditures			
	<u>83,853</u>	<u>\$ 20,000</u>	<u>\$ 63,853</u>
Receipts Over (Under) Expenditures	(26,302)		
Unencumbered Cash, Beginning	67,516		
Prior Year Cancelled Encumbrances	0		
	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>41,214</u>		
*NOTE: Not a budget violation per K.S.A. 72-8210			

USD #464 TONGANOXIE, KS  
PROFESSIONAL DEVELOPMENT FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants		7,500	(7,500)
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>75,000</u>	<u>75,000</u>	<u>0</u>
Total Cash Receipts	<u>75,000</u>	<u>82,500</u>	<u>(7,500)</u>
<b>EXPENDITURES</b>			
Instruction			0
Student support services			0
Instruction support staff	34,465	75,000	(40,535)
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>34,465</u>	<u>\$ 75,000</u>	<u>\$ (40,535)</u>
Receipts Over (Under) Expenditures	40,535		
Unencumbered Cash, Beginning	22,174		
Prior Year Cancelled Encumbrances			
Unencumbered Cash, Ending	<u>\$ 62,709</u>		

USD #464 TONGANOXIE, KS  
 KPERS SPECIAL RETIREMENT CONTRIBUTION FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>1,280,895</u>	<u>1,336,281</u>	<u>(55,386)</u>
Total Cash Receipts	<u>1,280,895</u>	<u>1,336,281</u>	<u>(55,386)</u>
<b>EXPENDITURES</b>			
Instruction	848,899	866,281	(17,382)
Student support services	27,660	32,000	(4,340)
Instruction support staff	24,484	30,000	(5,516)
General administration	38,717	60,000	(21,283)
School administration	111,647	120,000	(8,353)
Operations and maintenance	84,897	95,000	(10,103)
Student transportation services	65,217	61,000	4,217
Central support services	30,654	30,000	654
Other support services			0
Food service operations	48,720	42,000	6,720
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>1,280,895</u>	<u>\$ 1,336,281</u>	<u>\$ (55,386)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #464 TONGANOXIE, KS  
PARENT EDUCATION FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>20,000</u>	<u>20,000</u>	<u>0</u>
Total Cash Receipts	<u>20,000</u>	<u>20,000</u>	<u>0</u>
<b>EXPENDITURES</b>			
Instruction			0
Student support services	21,750	21,750	0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			<u>0</u>
Total Expenditures	<u>21,750</u>	<u>\$ 21,750</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(1,750)		
Unencumbered Cash, Beginning	2,400		
Prior Year Cancelled Encumbrances			
Unencumbered Cash, Ending	<u>\$ 650</u>		

USD #464 TONGANOXIE, KS  
 AT RISK FUND (K-12)  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>800,000</u>	<u>800,000</u>	<u>0</u>
Total Cash Receipts	<u>800,000</u>	<u>800,000</u>	<u>0</u>
<b>EXPENDITURES</b>			
Instruction	876,054	802,936	73,118
Student support services		72,378	(72,378)
Instruction support staff	68,946	69,686	(740)
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			<u>0</u>
Total Expenditures	<u>945,000</u>	<u>\$ 945,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(145,000)		
Unencumbered Cash, Beginning	161,686		
Prior Year Cancelled Encumbrances			
Unencumbered Cash, Ending	<u>\$ 16,686</u>		

USD #464 TONGANOXIE, KS  
 VIRTUAL EDUCATION FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2018

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>
		x	
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0	x	
Prior Year Cancelled Encumbrances			
	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		



USD #464 TONGANOXIE, KS  
 BOND AND INTEREST FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2018

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 1,858,162	\$ 1,862,866	\$ (4,704)
Delinquent tax	34,196	15,771	18,425
Motor vehicle tax	318,400	280,740	37,660
RV tax	5,749	4,960	789
Commercial Vehicle tax		10,831	(10,831)
Federal grants			0
State aid/grants	1,666,249	1,541,752	124,497
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
<b>Total Cash Receipts</b>	<u>3,882,756</u>	<u>3,716,920</u>	<u>165,836</u>
<b>EXPENDITURES</b>			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service	3,351,635	3,351,635	0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
<b>Total Expenditures</b>	<u>3,351,635</u>	<u>\$ 3,351,635</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	531,121		
Unencumbered Cash, Beginning	3,203,931		
Prior Year Cancelled Encumbrances	<u>0</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 3,735,052</u>		

USD #464 TONGANOXIE, KS  
 RECREATION COMMISSION FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2018

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 471,113	\$ 472,361	\$ (1,248)
Delinquent tax	7,819	3,482	4,337
Motor vehicle tax	69,261	61,121	8,140
RV tax	1,250	1,080	170
Commercial Vehicle tax		2,358	(2,358)
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>549,443</u>	<u>540,402</u>	<u>9,041</u>
<b>EXPENDITURES</b>			
Instruction			0
Student transportation services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student support services			0
Central support services			0
Community service operations	544,500	544,500	0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>544,500</u>	<u>\$ 544,500</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	4,943		
Unencumbered Cash, Beginning	4,111		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 9,054</u>		

See Note 5

USD #464 TONGANOXIE, KS  
 RECREATION COMMISSION EMPLOYEE BENEFITS FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2018

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 104,701	\$ 104,929	\$ (228)
Delinquent tax	1,863	774	1,089
Motor vehicle tax	15,391	13,597	1,794
RV tax	278	240	38
Commercial Vehicle tax		524	(524)
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>122,233</u>	<u>120,064</u>	<u>2,169</u>
<b>EXPENDITURES</b>			
Instruction			0
Student transportation services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student support services			0
Central support services			0
Community service operations	119,700	119,700	0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>119,700</u>	<u>\$ 119,700</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	2,533		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 2,533</u>		

See Note 5

USD #464 TONGANOXIE, KS  
NONBUDGETED FUNDS  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018

	Textbook Student material <u>Revolving</u>	Contingency Reserve <u>Reserve</u>	<u>Title 1</u>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Federal grants			171,051
State aid/grants			
Charges for services	235,365		
Interest income			
Miscellaneous revenues			
Operating transfers	<u>300,000</u>	<u>200,000</u>	
Total Cash Receipts	<u>535,365</u>	<u>200,000</u>	<u>171,051</u>
<b>EXPENDITURES</b>			
Instruction	84,145	876,606	168,556
Student support services			
Instruction support staff			2,495
General administration			
School administration			
Operations and maintenance			
Student transportation services			
Central support services			
Other support services			
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits			
Total Expenditures	<u>84,145</u>	<u>876,606</u>	<u>171,051</u>
Receipts Over (Under) Expenditures	451,220	(676,606)	0
Unencumbered Cash, Beginning	191,722	1,133,701	0
Prior Year Cancelled Encumbrances		0	0
Unencumbered Cash, Ending	<u>\$ 642,942</u>	<u>\$ 457,095</u>	<u>\$ 0</u>

USD #464 TONGANOXIE, KS  
NONBUDGETED FUNDS  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018

	<u>Title II-A Teacher Quality</u>	<u>Carl Perkins (Greenbush)</u>
<b>CASH RECEIPTS</b>		
Taxes and Shared Revenue		
Ad valorem property tax	\$	\$
Delinquent tax		
Motor vehicle tax		
RV tax		
Federal grants	42,673	6,891
State aid/grants		
Charges for services		
Interest income		
Miscellaneous revenues		
Operating transfers		
	<hr/>	<hr/>
Total Cash Receipts	<u>42,673</u>	<u>6,891</u>
<b>EXPENDITURES</b>		
Instruction	38,962	6,891
Student support services		
Instruction support staff	3,711	
General administration		
School administration		
Operations and maintenance		
Student transportation services		
Central support services		
Other support services		
Food service operations		
Student activities		
Facility acquisition and construction services		
Debt service		
Operating transfers		
Adjustment for qualifying budget credits		
	<hr/>	<hr/>
Total Expenditures	<u>42,673</u>	<u>6,891</u>
 Receipts Over (Under) Expenditures	 0	 0
Unencumbered Cash, Beginning	0	0
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>
 Unencumbered Cash, Ending	 \$ <u>0</u>	 \$ <u>0</u>